

EXHIBIT 23

SDNY OFFSHORE CASES

Name	Court	Docket	Sentencing Date	Loss Amount	Guidelines (Months) ¹	Variance (Months)	Sentence	Judge
Hernandez, Federico	S.D.N.Y.	10-cr-334	9/17/2010	\$84,000	18-24 mos	6 mos	12 months and 1 day incarceration; 1 year supervised release with 6 months home confinement; \$4,000 fine; \$84,423 restitution	Denny Chin
Robbins, Jules	S.D.N.Y.	10-cr-333	9/21/2010	No tax loss	6-12 mos	6 mos	0 incarceration; 1 year probation; \$2,000 fine	Richard J. Holwell
Giffen, James H.	S.D.N.Y.	03-cr-404	11/19/2010	No tax loss	0-6 mos	Not applicable	Time served	William H. Pauley
Vogliano, Ernest	S.D.N.Y.	10-cr-327	4/21/2011	\$5,000 - \$12,500	6-12 mos	6 mos	0 incarceration; 2 years probation; \$10,000 fine	Thomas P. Griesa
Werdiger, Richard	S.D.N.Y.	10-cr-325	11/9/2011	\$200,000 - \$400,000	24-30 mos	12 mos	12 months and 1 day incarceration; 1 year supervised release; \$50,000 fine; \$397,404 restitution	Paul G. Gardephe
Reiss, Michael	S.D.N.Y.	11-cr-668	1/11/2012	\$458,550	30-37 mos	30 mos	1 day incarceration; 3 years supervised release with 8 months in a halfway house; \$458,550 restitution	Richard M. Berman
Heller, Kenneth	S.D.N.Y.	10-cr-388	1/20/2012	\$400,000 - \$1,000,000	30-37 mos	28.5 mos	45 days incarceration; 2 years supervised release; \$180,000 fine	P. Kevin Castel
Wajsfelner, Jacques	S.D.N.Y.	12-cr-641	3/5/2013	\$419,940	30-37 mos	30 mos	Time served; 6 months supervised release with 3 months home confinement; \$20,000 fine; \$419,940 restitution	Naomi Reice Buchwald
Canale, Michael	S.D.N.Y.	12-cr-975	4/25/2013	\$219,000	24-30 mos	18 mos	6 months incarceration; 3 years supervised release; \$100,000 fine; \$216,407 restitution	Denise Cote
Upham, Sybil Nancy	S.D.N.Y.	10-cr-326	4/25/2013	\$740,511	30-37 mos	30 mos	0 incarceration; 3 years probation; \$30,000 fine	Alvin Hellerstein
Kordash, Viktor	S.D.N.Y.	14-cr-345	10/30/2014	\$268,034	18-24 mos	15 mos	3 months incarceration; 3 years supervised release; \$268,034 restitution	Ronnie Abrams
Landegger, George	S.D.N.Y.	15-cr-32	5/15/2015	\$71,824	12-18 months	10 mos	2 months incarceration; 1 year supervised release with 6 months home confinement; \$30,000 fine; \$71,824 restitution	Richard J. Sullivan

¹ All Guidelines ranges listed are before consideration of a 5K motion by the government. For cases in which the final applicable Sentencing Guidelines range was not publicly available, the range is estimated by using the tax loss and the following assumptions: (1) application of a two-level enhancement for sophisticated means, (2) a two- or three-level reduction for acceptance of responsibility under U.S.S.G. §3E1.1, and (3) a Criminal History Category of I. For cases in which the final applicable Sentencing Guidelines range was available but the applicable loss amount, the same assumptions were used to estimate the loss amount.

Name	Court	Docket	Sentencing Date	Loss Amount	Guidelines (Months) ¹	Variance (Months)	Sentence	Judge
Berkovic, Walter	S.D.N.Y.	15-cr-169	10/21/2015	No tax loss	6-12 mos	6 mos	0 incarceration; 4 years probation; \$2,000 fine	Lewis A. Kaplan
Canale, Peter	S.D.N.Y.	14-cr-713	12/3/2015	\$323,227	24-30 mos	24 mos	0 incarceration; 3 years probation; \$50,000 fine; \$90,472 restitution	Katherine B. Forrest
Falterbauer, Harry	S.D.N.Y.	15-cr-397	2/24/2016	\$13,098	6-12 mos	6 mos	0 incarceration; 2 years probation; \$13,098 restitution	Jesse M. Furman
Seibel, Rowen	S.D.N.Y.	16-cr-279	8/19/2016	\$53,685	12-18 months	11 mos	30 days incarceration; 1 year supervised release with 6 months home confinement; \$53,686 restitution; \$15,000 fine	William H. Pauley
Doyle, Lacy	S.D.N.Y.	16-cr-506	11/5/2018	\$6,500 - \$15,000	6-12 mos	6 mos	0 incarceration; 4 years probation with 8 months home confinement; \$238,444.36 restitution; \$2,000 fine	Andrew L. Carter Jr.
von Der Goltz, Joachim A.	S.D.N.Y.	18-cr-693	3/4/2021	Not available	Not available	Not available	Time served; 3 years supervised release; \$230,365 restitution	Richard M. Berman
Chinn, Wayne F.	S.D.N.Y.	19-cr-915	12/3/2021	\$789,219	37-46 months	37 mos	0 incarceration; 5 years probation with 18 months house arrest; \$789,219 restitution	Victor Marrero